IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY THIRD DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE SRI JUSTICE M.H.S. ANSARI

and
THE HON'BLE SRI JUSTICE T.CH.SURYA RAO

WRIT PETITION Nos. 24140, 24141 and 24142 of 2004

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1. WRIT PETITION NO : 24140 of 2004

Between:

M/s. K.K. Printers Kothapeta, Chirala,
rep by its Proprietor Sri Dasari Kishore Kumar

..... PETITIONER

AND

1 The Additional Commissioner (CT) Legal (FAC),
O/o The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad
2 The Deputy Commissioner (CT), Nellore
3 Commercial Tax Officer, Chirala

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ, order or direction, more particularly in the nature of Writ of Mandamus declaring the action of the 1st respondent in so far as refusal to grant stay, pending disposal of the appeal before the sales Tax Appellate Tribunal, Hyderabad, is illegal, arbitrary and accordingly set-aside the order of the 1st respondent in LV(1)/3060/2004, dt 25-11-2004 and interdict the respondents from collecting the disputed sales-Tax in pursuance of the order of the Deputy Commissioner (CT), Nellore R.V. No. 89/03-04/A6 G.I.No.4496/01-02, dt.12-8-2004 until disposal of the appeal preferred against it by Sales Tax Appellate Tribunal in A.R. No. 1948/2004.

Counsel for the Petitioner: MR.S.CHAKRAPANI

Counsel for the Respondents: THE GP FOR COMMERCIAL TAXES

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2. WRIT PETITION NO : 24141 of 2004

Between:

M/s. Jyothi Off-set Printers Kothapeta, Chirala,
rep by its Proprietor Sri Dasari Venkata Ramesh

..... PETITIONER

AND

1 The Additional Commissioner (CT) Legal (FAC),
O/o The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad
2 The Deputy Commissioner (CT), Nellore
3 Commercial Tax Officer, Chirala

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ, order or direction, more particularly in the nature of Writ of Mandamus declaring the action of the 1st respondent in so far as refusal to grant stay, pending disposal of the appeal before the sales Tax Appellate Tribunal, Hyderabad, is illegal, arbitrary and accordingly set-aside the order of the 1st respondent in LV(1)/3059/2004, dt 25-11-2004 and interdict the respondents from collecting the disputed sales-Tax in pursuance of the order of the Deputy Commissioner (CT), Nellore R.V. No. 92/03-04/A6 G.I.No.4454/01-02, dt.12-8-2004 until disposal of the appeal preferred against it by Sales Tax Appellate Tribunal in A.R. No. 1947/2004.

Counsel for the Petitioner: MR.S.CHAKRAPANI

Counsel for the Respondents: Mr. K. RAJI REDDY, SPL.S.C. FOR COMMERCIAL TAXES

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3. WRIT PETITION No. 24142 of 2004

Between:

M/s. K.K. Printers, Kothapeta, Chirala,
rep. by its Proprietor, Sri Dasari Kishore Kumar,

..... PETITIONER

AND

1 The Additional Commissioner (CT) Legal (FAC),
O/o. the Commissioner of Commercial Taxes,
A.P., Hyderabad.
2 The Deputy Commissioner (CT), Nellore.
3 Commercial Tax Officer, Chirala.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue writ, order or direction, more particularly in the nature of Writ of Mandamus, declaring the action of the 1st respondent in so far as refusal to grant stay, pending disposal of the appeal before the Sales Tax Appellate Tribunal, Hyderabad, is illegal, arbitrary and accordingly set-aside the order of the 1st respondent in LV(1)/3060/2004, dt. 25.11.2004 and interdict the respondents from collecting the disputed sales-tax in pursuance of the order of the Deputy Commissioner(CT), Nellore R.V.No.80/03-04/A6 G.A.No.4496/01-02, dt. 12.8.2004 until disposal of the appeal preferred against it by the sales Tax Appellate Tribunal in A.R.No.1949/204.

Counsel for the Petitioner: MR.S.CHAKRAPANI

Counsel for the Respondents: Mr. K. RAJI REDDY, SPL.S.C. FOR COMMERCIAL TAXES

The Court made the following common order:

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ORDER: (per MHSA,J)

Having heard learned counsel for respective parties we are inclined to dispose of the instant writ petitions (three in number) by this common order, instead of keeping the same pending on the file of this Court.

Respective petitioners have questioned the common order dated 25.11.2004 passed by the first respondent herein whereby and whereunder the applications filed by the petitioners, seeking stay of collection of disputed tax arising on revision proceedings pending disposal of the main appeals before the Sales Tax Appellate Tribunal, have been dismissed.

In such view of the matter, instant writ petitions are being disposed of with a direction that if the respective petitioners deposit 50% of the disputed Tax to the credit of the

respective appeals pending before the Sales Tax Appellate Tribunal within a period of four weeks from date here of, after giving credit to the amounts already deposited, the respective appeals shall be disposed of by the Sales Tax Appellate Tribunal without insisting upon the payment of balance of disputed tax.

Three writ petitions are accordingly disposed of in terms of the above. No costs.

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M.H.S. Ansari, J

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T.CH.Surya Rao, J

Date: 23.12.2004

Note: CC on priority basis

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To

1 The Additional Commissioner (CT) Legal (FAC),
O/o The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad
2 The Deputy Commissioner (CT), Nellore
3 The Commercial Tax Officer, Chirala, Prakasham District.

4 Two CCs to G.P for Commercial Tax, High Court of A.P., Buildings, Hyderabad (OUT)

5 Two CD Copies